IRIS BUSINESS RULE TAX YEAR 2025

This document lists 1099 Shared Submission business rules version 2025v1.2

12/11/25 UPDATES

Rule Number	Business Rule Text	Error Category	Severity	Status
SMF007	The 'TaxYr' must match the Manifest 'TaxYr'.	Incorrect Data	Reject	Active
SMF017	If 'PersonName' in 'IssuerDetail' has a value, then 'TIN' and 'PersonName' in 'IssuerDetail' must match the IRS database.	Data Mismatch	Reject	Active
SMF018	If 'BusinessName' in 'IssuerDetail' has a value, then 'TIN' and 'BusinessName' in 'IssuerDetail' must match the IRS database.	Data Mismatch	Reject	Active
SMF019	If 'ForeignAddress' has a value in 'IssuerDetail', then 'ForeignEntityInd' must equal a value of "1".	Incorrect Data	Report Error	Active
SMF027	If 'TestCd' has a value of "T", then the first three digits of 'TIN' in 'IssuerDetail' must be equal to "000".	Incorrect Data	Reject	Active
SMF029	The 'FormTypeCd' must be authorized for the 'TransmitterControlCd' transmitting the file.	Data Mismatch	Reject	Active
SMF030	If 'TransmissionTypeCd' is "C" (Corrected), then 'IRSubmission2Header' must not be present.	Data Mismatch	Reject	Active
SMF031	'SoftwareId' must have passed testing for the 'FormTypeCd' in the Submission Header and Manifest 'TaxYr'.	Reject	Reject	Active